

**COUNTY OF YORK, VIRGINIA**  
Discretely Presented Component Unit - School Board  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Year Ended June 30, 2002

	<u>School Operating</u>			<u>School Food Service</u>		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Intergovernmental revenues:						
From the Commonwealth of Virginia	\$ 39,498,842	\$ 38,736,624	\$ (762,218)	\$ 52,000	\$ 49,350	\$ (2,650)
From the Federal government	9,428,355	9,221,393	(206,962)	761,776	814,525	52,749
Revenues from use of money and property	365,800	443,784	77,984	25,000	18,554	(6,446)
Charges for services	646,331	584,799	(61,532)	1,987,728	1,835,792	(151,936)
Miscellaneous	100,000	141,478	41,478	-	127	127
Total revenues	<u>50,039,328</u>	<u>49,128,078</u>	<u>(911,250)</u>	<u>2,826,504</u>	<u>2,718,348</u>	<u>(108,156)</u>
Expenditures:						
Current - education	78,869,811	72,957,141	5,912,670	2,828,813	2,798,917	29,896
Capital projects	-	-	-	-	-	-
Debt service:						
Principal retirement	97,000	97,000	-	-	-	-
Interest and fiscal charges	28,983	28,983	-	-	-	-
Total expenditures	<u>78,995,794</u>	<u>73,083,124</u>	<u>5,912,670</u>	<u>2,828,813</u>	<u>2,798,917</u>	<u>29,896</u>
Other financing sources (uses):						
Transfers in from primary government	28,136,796	28,136,796	-	-	-	-
Transfers out to primary government	<u>(1,538,802)</u>	<u>(2,201,511)</u>	<u>(662,709)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net other financing sources (uses)	<u>26,597,994</u>	<u>25,935,285</u>	<u>(662,709)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures other financing uses	(2,358,472)	1,980,239	4,338,711	(2,309)	(80,569)	(78,260)
Fund balances, beginning of year	<u>3,538,923</u>	<u>3,538,923</u>	<u>-</u>	<u>685,847</u>	<u>685,847</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,180,451</u>	<u>\$ 5,519,162</u>	<u>\$ 4,338,711</u>	<u>\$ 683,538</u>	<u>\$ 605,278</u>	<u>\$ (78,260)</u>

	School Construction			Totals		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Intergovernmental revenues:						
From the Commonwealth of Virginia	\$ 1,341,613	\$ 1,393,988	\$ 52,375	\$ 40,892,455	\$ 40,179,962	\$ (712,493)
From the Federal government	1,135,337	1,135,070	(267)	11,325,468	11,170,988	(154,480)
Revenues from use of money and property	-	142,817	142,817	390,800	605,155	214,355
Charges for services	-	-	-	2,634,059	2,420,591	(213,468)
Miscellaneous	-	1,250	1,250	100,000	142,855	42,855
Total revenues	<u>2,476,950</u>	<u>2,673,125</u>	<u>196,175</u>	<u>55,342,782</u>	<u>54,519,551</u>	<u>(823,231)</u>
Expenditures:						
Current - education	-	-	-	81,698,624	75,756,058	5,942,566
Capital projects	10,055,520	4,386,992	5,668,528	10,055,520	4,386,992	5,668,528
Debt service:						
Principal retirement	-	-	-	97,000	97,000	-
Interest and fiscal charges	-	-	-	28,983	28,983	-
Total expenditures	<u>10,055,520</u>	<u>4,386,992</u>	<u>5,668,528</u>	<u>91,880,127</u>	<u>80,269,033</u>	<u>11,611,094</u>
Other financing sources (uses):						
Transfers in from primary government	4,515,447	4,515,447	-	32,652,243	32,652,243	-
Transfers out to primary government	-	-	-	(1,538,802)	(2,201,511)	(662,709)
Net other financing sources (uses)	<u>4,515,447</u>	<u>4,515,447</u>	<u>-</u>	<u>31,113,441</u>	<u>30,450,732</u>	<u>(662,709)</u>
Revenues and other financing sources						
over (under) expenditures other financing uses	(3,063,123)	2,801,580	5,864,703	(5,423,904)	4,701,250	10,125,154
Fund balances, beginning of year	<u>3,796,520</u>	<u>3,796,520</u>	<u>-</u>	<u>8,021,290</u>	<u>8,021,290</u>	<u>-</u>
Fund balances, end of year	<u>\$ 733,397</u>	<u>\$ 6,598,100</u>	<u>\$ 5,864,703</u>	<u>\$ 2,597,386</u>	<u>\$ 12,722,540</u>	<u>\$ 10,125,154</u>